

EXHIBIT C

Topics of Examination

DEFINITIONS

The following definitions apply regardless of capitalization.

1. “Americanas” means debtor Americanas S.A. and all of its direct and indirect subsidiaries, individually and collectively, whether debtors in Chapter 15 or not, including, without limitation, each of their affiliates, divisions, subgroups, subsidiaries, parent entities, predecessors-in-interest, successors, assignees, officers, directors, trustees, partners, employees, and all Persons and entities acting or purporting to act on any of their behalf.

2. “B2W Digital” means B2W Digital Lux S.à.r.l. and all of its direct and indirect subsidiaries, individually and collectively, whether debtors in Chapter 15 or not, including, without limitation, each of their affiliates, divisions, subgroups, subsidiaries, parent entities, predecessors-in-interest, successors, assignees, officers, directors, trustees, partners, employees, and all Persons and entities acting or purporting to act on any of their behalf.

3. “B2W Digital Offering Memorandum” means the offering memorandum submitted via ECF No. 3-4.

4. “Cedar Trade LLC” means Cedar Trade LLC and all of its direct and indirect subsidiaries, individually and collectively, including, without limitation, each of their affiliates, divisions, subgroups, subsidiaries, parent entities, predecessors-in-interest, successors, assignees, officers, directors, trustees, partners, employees, and all Persons and entities acting or purporting to act on any of their behalf.

5. “Communication” means the transmittal of information (in the form of facts, ideas, inquiries or otherwise), including the transmittal of information among individuals associated with You, the Debtors, or to third parties.

6. “Concerning” means relating to, referring to, describing, evidencing, or constituting.

7. “Document” is defined to be synonymous in meaning and equal in scope to the usage of the term “documents or electronically stored information” in Fed. R. Civ. P. 34(a)(1)(A), and includes Communications. A draft or non-identical copy is a separate Document within the meaning of this term.

8. “*Forfait* Financing Agreements” mean financing agreements for the financing of suppliers between Americanas, as the debtor, and financial institutions, as the creditor (in Portuguese, “*operações de financiamento de compras*” or “*risco sacado*”) and similar contracts.

9. When referring to a person, “Identify” means to give, to the extent known, the person’s full name, present or last known address, and when referring to a natural person, additionally, the present or last known place of employment. Once a person has been identified in accordance with this subparagraph, only the name of that person need be listed in response to subsequent discovery requesting the identification of that person.

10. When referring to documents, “Identify” means to give, to the extent known, the (i) type of document; (ii) general subject matter; (iii) date of the document; and (iv) author(s), addressee(s) and recipient(s). In the alternative, the responding party may produce the documents, together with identifying information sufficient to satisfy Fed. R. Civ. P. 33(d).

11. “LASA” means Lojas Americanas S.A.—the predecessor of Americanas, which combined its business with B2W Digital to form Americanas S.A.—and all of its direct and indirect subsidiaries, individually and collectively, whether debtors in Chapter 15 or not, including, without limitation, each of their affiliates, divisions, subgroups, subsidiaries, parent entities, predecessors-in-interest, successors, assignees, officers, directors, trustees, partners, employees, counsel,

retained professionals, financial advisors, investment bankers, agents, officials, representatives, and all Persons and entities acting or purporting to act on any of their behalf.

12. “LTS Companies” means LTS Investment Holdings, LLC, LTS Investments, Inc., and LTS Trading Company LLC and all of their direct and indirect subsidiaries, individually and collectively, including, without limitation, each of their affiliates, divisions, subgroups, subsidiaries, parent entities, predecessors-in-interest, successors, assignees, officers, directors, trustees, partners, employees, and all Persons and entities acting or purporting to act on any of their behalf.

13. The terms “plaintiff” and “defendant” as well as a party’s full or abbreviated name or a pronoun referring to a party mean the party and, where applicable, its officers, directors, employees, partners, corporate parent, subsidiaries or affiliates. This definition is not intended to impose a discovery obligation on any person who is not a party to the litigation.

14. “Person” means any natural person or any legal entity, including, without limitation, any business or governmental entity or association.

15. “VPC Contracts” means advertising budget agreements (in Portuguese, “*contratos de verba de propaganda cooperada*”) and similar contracts.

16. “Working Capital Financing Agreements” mean working capital financing agreements between Americanas, as the debtor, and financial institutions, as the creditor (in Portuguese, “*operações de financiamento de capital de giro*”) and similar contracts.

17. “You” and “Your” refer to [Debtor or subpoenaed person] and anyone acting on their behalf.

18. The following rules of construction apply to all discovery requests:

- a. “All,” “any,” and “each” shall each be construed as encompassing any and all.
- b. “And” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope.
- c. The use of the singular form of any word includes the plural and vice versa.

TOPICS OF EXAMINATION OF DEBTOR B2W DIGITAL

1. B2W Digital’s payment of dividends, over the last 10 years, to shareholders located in the United States.
2. The financial statements included as annexes to the B2W Digital Offering Memorandum.
3. VPC Contracts, Working Capital Financing Agreements, or *Forfeit* Financing Agreements executed between January 1, 2013 and December 31, 2022 by B2W Digital.
4. The preparation and audit of B2W Digital’s financial statements.

TOPICS OF EXAMINATION OF DEBTOR AMERICANAS

1. Americanas’s or LASA’s payment of dividends, over the last 10 years, to shareholders located in the United States.

TOPICS OF EXAMINATION OF THE LTS COMPANIES,

1. The LTS Companies’ involvement in the management of Americanas, LASA, or B2W Digital.
2. VPC Contracts, Working Capital Financing Agreements, or *Forfeit* Financing Agreements executed between January 1, 2013 and December 31, 2022 by any of Americanas, LASA, or B2W Digital.

3. The preparation and audit of Americanas's, LASA's, or B2W Digital's financial statements.

4. Americanas's, LASA's, or B2W Digital's decision to fire KPMG in 2019.

TOPICS OF EXAMINATION OF CEDAR TRADE LLC,

1. Cedar Trade LLC's receipt of dividends from Americanas, LASA, or B2W Digital over the last 10 years.

2. Cedar Trade LLC's involvement in the management of Americanas, LASA, or B2W Digital.

3. VPC Contracts, Working Capital Financing Agreements, or *Forfeit* Financing Agreements executed between January 1, 2013 and December 31, 2022 by any of Americanas, LASA, or B2W Digital.

4. The preparation and audit of Americanas's, LASA's, or B2W Digital's financial statements.

5. Americanas's, LASA's, or B2W Digital's decision to fire KPMG in 2019.